DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

27 CFR Part 9

[Docket No. TTB-2023-0002; Notice No. 221]

RIN: 1513-AC78

Proposed Establishment of the Crystal Springs of Napa Valley Viticultural Area

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Alcohol and Tobacco Tax and Trade Bureau (TTB) proposes to establish the approximately 4,000-acre "Crystal Springs of Napa Valley" American viticultural area (AVA) in Napa County, California. The proposed AVA is located entirely within the existing North Coast AVA and also entirely within the Napa Valley AVA. TTB designates viticultural areas to allow vintners to better describe the origin of their wines and to allow consumers to better identify wines they may purchase. TTB invites comments on these proposals.

DATES: TTB must receive your comments on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: You may electronically submit comments to TTB on this proposal and view copies of this document, its supporting materials, and any comments TTB receives on it within Docket No. TTB–2023–0002 as posted on Regulations.gov (https://www.regulations.gov), the Federal e-rulemaking portal. Please see the "Public Participation" section of this document below for full details on how to comment on this proposal via Regulations.gov or U.S. mail, and

for full details on how to obtain copies of this document, its supporting materials, and any comments related to this proposal.

FOR FURTHER INFORMATION CONTACT: Karen A. Thornton, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310

G Street, NW., Box 12, Washington, DC 20005; phone 202–453–1039, ext. 175.

SUPPLEMENTARY INFORMATION:

Background on Viticultural Areas

TTB Authority

Section 105(e) of the Federal Alcohol Administration Act (FAA Act), 27 U.S.C. 205(e), authorizes the Secretary of the Treasury to prescribe regulations for the labeling of wine, distilled spirits, and malt beverages. The FAA Act provides that these regulations should, among other things, prohibit consumer deception and the use of misleading statements on labels, and ensure that labels provide the consumer with adequate information as to the identity and quality of the product. The Alcohol and Tobacco Tax and Trade Bureau (TTB) administers the FAA Act pursuant to section 1111(d) of the Homeland Security Act of 2002, codified at 6 U.S.C. 531(d). The Secretary has delegated the functions and duties in the administration and enforcement of these provisions to the TTB Administrator through Treasury Order 120–01.

Part 4 of the TTB regulations (27 CFR part 4) authorizes TTB to establish definitive viticultural areas and regulate the use of their names as appellations of origin on wine labels and in wine advertisements. Part 9 of the TTB regulations (27 CFR part 9) sets forth standards for the preparation and submission of petitions for the establishment or modification of American viticultural areas (AVAs) and lists the approved AVAs.

Section 4.25(e)(1)(i) of the TTB regulations (27 CFR 4.25(e)(1)(i)) defines a viticultural area for American wine as a delimited grape-growing region having distinguishing features as described in part 9 of the regulations and, once approved, a name and a delineated boundary codified in part 9 of the regulations. These designations allow vintners and consumers to attribute a given quality, reputation, or other characteristic of a wine made from grapes grown in an area to the wine's geographic origin. The establishment of AVAs allows vintners to describe more accurately the origin of their wines to consumers and helps consumers to identify wines they may purchase. Establishment of an AVA is neither an approval nor an endorsement by TTB of the wine produced in that area.

Requirements

Section 4.25(e)(2) of the TTB regulations (27 CFR 4.25(e)(2)) outlines the procedure for proposing an AVA and allows any interested party to petition TTB to establish a grape-growing region as an AVA. Section 9.12 of the TTB regulations (27 CFR 9.12) prescribes standards for petitions to establish or modify AVAs. Petitions to establish an AVA must include the following:

- Evidence that the area within the proposed AVA boundary is nationally or locally known by the AVA name specified in the petition;
- An explanation of the basis for defining the boundary of the proposed AVA;
- A narrative description of the features of the proposed AVA that affect viticulture, such as climate, geology, soils, physical features, and elevation, that make the proposed AVA distinctive and distinguish it from adjacent areas outside the proposed AVA boundary;

- The appropriate United States Geological Survey (USGS) map(s)
 showing the location of the proposed AVA, with the boundary of the proposed
 AVA clearly drawn thereon;
- If the proposed AVA is to be established within, or overlapping, an existing AVA, an explanation that both identifies the attributes of the proposed AVA that are consistent with the existing AVA and explains how the proposed AVA is sufficiently distinct from the existing AVA and therefore appropriate for separate recognition; and
- A detailed narrative description of the proposed AVA boundary based on USGS map markings.

Petition to Establish the Crystal Springs of Napa Valley AVA

TTB received a petition from Steven Burgess, president of Burgess Cellars, Inc., proposing to establish the "Crystal Springs of Napa Valley" AVA. Mr. Burgess submitted the petition on behalf of local vineyard owners and winemakers. The proposed AVA is located in Napa County, California, and is entirely within the existing North Coast AVA (27 CFR 9.30) and also entirely within the existing Napa Valley AVA (27 CFR 9.23). Within the proposed AVA, there are approximately 30 commercial vineyards which cover a total of approximately 230 acres. The distinguishing feature of the proposed Crystal Springs of Napa Valley AVA is its topography.

Proposed Crystal Springs of Napa Valley AVA

Name Evidence

Although the region of the proposed Crystal Springs of Napa Valley is typically referred to simply as "Crystal Springs," the petitioner added the phrase "of Napa Valley" to distinguish the proposed AVA from the numerous locations in the United States that are also known as "Crystal Springs." The proposed

Crystal Springs of Napa Valley AVA takes its name from the many hillside springs in the region. In the 1800's, the Crystal Springs Rural Health Retreat was built within the proposed AVA as a sanitarium promoting various types of water treatments. Today, a modern hospital sits on the former sanitarium site. One of the buildings on the hospital campus is called Crystal Springs Manor.¹ The petition also included several additional examples of current use of the term "Crystal Springs" within the proposed AVA. For example, Crystal Springs Road and North Fork Crystal Springs Road both run through the proposed AVA. A vineyard within the proposed AVA is known as Crystal Springs Vineyard.² An article about biking in the region of the proposed AVA lists the "Silverado-Howell Mountain–Crystal Springs–Franz Valley–Ida Clayton" route.³ A 2016 article in the Napa Valley Register about a conflict between residents in the proposed AVA and the owner of a winery was titled, "Crystal Springs neighbors trying to stop Woodbridge's winery project". Finally, a real estate video for an estate in the proposed AVA is titled "North Crystal Springs Estate, Napa Valley".5

Boundary Evidence

The proposed Crystal Springs of Napa Valley AVA is located in the northern portion of Napa County along a portion of the western face of the Vaca Range. It borders the established Calistoga (27 CFR 9.209), St. Helena (27 CFR 9.149), and Howell Mountain (27 CFR 9.94) AVAs, but does not overlap them. The northern boundary of the proposed Crystal Springs of Napa Valley primarily follows the 1,400-foot elevation contour and separates the proposed AVA from

¹ https://adventisthealth.org/documents/sthelena/SHH398ParkingMapDirections.pdf.

² https://www.vascocellars.com/crystal-springs.

³ https://ridewithgps.com/routes/14490907.

https://napavalleyregister.com/community/star/news/local/business/crystal-springsneighbors-trying-to-stop-woodbridges-winery-project/article 45268603-62c5-5ac8-b66eac96d837cea1.html.

⁵ https://www.voutube.com/watch?v=mWekW4t4Ypo.

the established Howell Mountain AVA. The proposed eastern boundary follows a road known locally as Old Howell Mountain Road, which separates the west-to-southwest-facing slopes of the proposed AVA from slopes that have a more easterly-to-northeasterly exposure. The proposed southern boundary follows the 400-foot elevation contour to separate the proposed AVA from the lower elevations of the valley floor and from the established St. Helena AVA. The proposed western boundary primarily follows the 880-foot elevation contour and separates the proposed AVA from the established Calistoga AVA.

The petition states that, because topography is the distinguishing feature of the proposed AVA, the proposed Crystal Springs of Napa Valley AVA would include all elevations within the aforementioned boundary that are at or below 1,400 feet. The petition notes that there is a small region in the southeastern portion of the proposed AVA along Crestmont Drive where elevations exceed 1,400 feet. According to the petition, although this region is within the physical boundaries of the proposed AVA, it should not be considered part of the proposed AVA due to its higher elevations, which are more similar to those of the neighboring Howell Mountain AVA. The petition also states that this region does not currently have any vineyards and is unlikely to have any in the future because it is primarily a residential area with rocky outcroppings that are unsuitable for commercial viticulture. Because the petitioner was unable to draw a contiguous boundary that physically excludes this region, the proposed regulatory text states that any elevations above 1,400 feet within the boundary of the proposed AVA are not considered to be part of the proposed AVA.

Distinguishing Feature

According to the petition, the distinguishing feature of the proposed

Crystal Springs of Napa Valley AVA is its topography. The petition describes the

proposed AVA as an "all hillside" region with no flat areas along the western face of the Vaca Range. Slopes are generally west-to-southwesterly facing, and slope angles range from 15 to 40 percent. Elevations in the proposed AVA range from 400 to 1,400 feet. According to the petition, the reason for limiting the proposed AVA to this range of elevations is that the 400-foot contour generally marks the transition point between the foothills of the Vaca Range and the floor of the Napa Valley. Additionally, the 1,400-foot contour along the northern boundary of the proposed AVA coincides with the southern boundary of the established Howell Mountain AVA.

To the north of the proposed AVA, the elevations rise up to 2,200 feet within the established Howell Mountain AVA, according to T.D. ATF–163, which established the AVA. The topography of the Howell Mountain AVA contains hillsides, like the proposed Crystal Springs of Napa Valley AVA, but also has a rolling, plateau-like feature at the summit. The region to the east of the proposed AVA has elevation similar to those of the proposed AVA, but the slopes have a more easterly-to-northeasterly exposure. South and west of the proposed AVA are the established St. Helena and Calistoga AVAs, which have lower elevations and include the flat lands along the floor of the Napa Valley. The petition describes slope angles within the established St. Helena AVA as mostly less than 5 percent, while the established Calistoga AVA is described as having "a multitude of * * * slopes, from steep mountains to benchlands to fans, to flat valley floors to riparian habitats."

According to the petition, the topography of the proposed Crystal Springs of Napa Valley AVA has a major effect on viticulture. For instance, the western and southwestern aspects of the slopes within the proposed AVA receive larger amounts of solar radiation than slopes with northern or eastern aspects, allowing

grapes to mature easily each growing season. Additionally, the petition states that the soils within the proposed AVA are shallower than the soils in the neighboring valleys because natural weathering processes have moved the soils downhill and into the valleys. However, the petition states that the most significant effect of topography is on the climate of the proposed AVA.

The petition states that the topography of the proposed AVA contributes to a frost-free and reliable growing period for grapes grown in the proposed AVA. First, the petition notes that cold air does not remain on the hillsides of the proposed AVA. Instead, cold air flows downhill and pools in the lower elevations of the floor of the Napa Valley, including the neighboring St. Helena and Calistoga AVAs, making frost more common in those regions. The petition states that due to the threat of frost on the valley floor, vineyards within the established Calistoga and Saint Helena AVAs require frost protection measures such as orchard fans, heaters, sprinklers, or misters. By contrast, vineyards in the proposed Crystal Springs of Napa Valley AVA do not require frost protection.

Additionally, because elevations within the proposed AVA are below 1,400 feet, the region is not as susceptible to frost caused by adiabatic cooling, also known as elevation cooling. According to the petition, adiabatic cooling can lower temperatures by 3 to 6 degrees per 1,000 feet of elevation. As a result, higher elevations such as the adjacent Howell Mountain AVA are at a higher risk for damaging frosts. In fact, the petition notes that the use of frost protection measures in vineyards within the Howell Mountain AVA commonly continues into June. By contrast, the proposed Crystal Springs of Napa Valley AVA does not have frost concerns during the bud break period

Summary of Distinguishing Features

The following table summarizes the topographical differences between the proposed Crystal Springs of Napa Valley AVA and the surrounding regions.

Topographic Features of Proposed AVA and Surrounding Regions	
Region	Topographic Features
Proposed Crystal Springs of Napa Valley AVA	Located on hillsides with no flat areas; elevations between 400 and 1,400 feet; west-to-southwest slope aspects; slope angles between 15 and 40 percent
Howell Mountain AVA (North)	Elevations between 1,400 and 2,200 feet; rolling, plateau-like topography at summit
St. Helena and Calistoga AVAs (South and West)	Both AVAs include elevations below 400 feet along the floor of the Napa Valley; slope angles in St. Helena AVA are mostly less than 5 degrees; Calistoga AVA has a variety of slope angles, including flat valley floors
East	Similar elevations to proposed AVA, but slopes have easterly-to-northeasterly slope aspects

Comparison of the Proposed Crystal Springs of Napa Valley AVA to the Existing North Coast AVA

The North Coast AVA was established by T.D. ATF–145, published in the **Federal Register** on September 21, 1983 (48 FR 42973). The primary distinguishing feature of the North Coast AVA is its climate, which is "influenced by intrusions of cooler, damper marine air and fog." The North Coast AVA includes four Winkler Regions of cumulative heat units: Regions I through IV. ⁶ T.D. ATF–145 describes the topography of the North Coast AVA as "flat valleys and tillable hillsides surrounded by mountains." According to the proposed

2.500-3.000 GDDs; Region III: 3.000-3.500 GDDs; Region IV: 3.500-4.000 GDDs; Region V:

4,000-4,900 GDDs.

⁶ See Albert J. Winkler, *General Viticulture* (Berkeley: University of California Press, 1974), pages 61–64. In the Winkler climate classification system, annual heat accumulation during the growing season, measured in annual Growing Degree Days (GDDs), defines climatic regions. One GDD accumulates for each degree Fahrenheit that a day's mean temperature is above 50 degrees F, the minimum temperature required for grapevine growth. The Winkler scale regions are as follows: Region Ia: 1,500-2,000 GDDs; Region Ib: 2,000-2,500 GDDs; Region II:

Crystal Springs of Napa Valley petition, elevations within the North Coast AVA range from sea level to over 4,000 feet.

The proposed Crystal Springs of Napa Valley AVA shares some of the general viticultural features of the larger North Coast AVA. For instance, the proposed AVA has a topography of hillsides, similar to other regions within the North Coast AVA. The proposed AVA has a marine-influenced climate that is classified as low Region IV, which is within the range of the North Coast AVA. However, due to its much smaller size, the proposed AVA lacks the variety of topographic features and climate regions of the larger, multi-county North Coast AVA. For example, the proposed AVA is a hillside-only region and lacks the flat valleys that are found within the North Coast AVA. Additionally, the proposed AVA lacks the cooler Winkler regions found elsewhere in the North Coast AVA. Comparison of the Proposed Crystal Springs of Napa Valley AVA to the Existing Napa Valley AVA

The Napa Valley AVA was established by T.D. ATF–79, published in the **Federal Register** on January 28, 1981 (46 FR 9061). According to the proposed Crystal Springs of Napa Valley AVA petition, the established Napa Valley AVA is a geographically diverse region which includes alluvial fans, riparian habitat, hillsides, and high mountains. Elevations range from below 400 feet to over 4,000 feet within the Napa Valley AVA. The established AVA also has a marine-influenced climate that includes three Winkler Regions: Regions II, III, and IV.

The proposed Crystal Springs of Napa Valley AVA shares some of the general viticultural features of the Napa Valley AVA. For instance, the proposed AVA also has a marine-influenced climate and hillside topography. However, due to its smaller size, the proposed AVA has a more uniform topography, lacking the alluvial fans, riparian habitats, and high mountain peaks of the larger Napa Valley AVA. Additionally, the proposed AVA lacks the cooler Winkler Regions II and III.

TTB Determination

TTB concludes that the petition to establish the approximately 4,000-acre "Crystal Springs of Napa Valley" AVA merits consideration and public comment, as invited in this document.

Boundary Description

See the narrative boundary descriptions of the petitioned-for AVA in the proposed regulatory text published at the end of this document.

Maps

The petitioner provided the required maps, and they are listed below in the proposed regulatory text. You may also view the proposed Crystal Springs of Napa Valley AVA boundary on the AVA Map Explorer on the TTB website, at https://www.ttb.gov/wine/ava-map-explorer.

Impact on Current Wine Labels

Part 4 of the TTB regulations prohibits any label reference on a wine that indicates or implies an origin other than the wine's true place of origin. For a wine to be labeled with an AVA name or with a brand name that includes an AVA name, at least 85 percent of the wine must be derived from grapes grown within the area represented by that name, and the wine must meet the other conditions listed in 27 CFR 4.25(e)(3). If the wine is not eligible for labeling with an AVA name and that name appears in the brand name, then the label is not in compliance and the bottler must change the brand name and obtain approval of a new label. Similarly, if the AVA name appears in another reference on the label in a misleading manner, the bottler would have to obtain approval of a new label. Different rules apply if a wine has a brand name containing an AVA name that was used as a brand name on a label approved before July 7, 1986. See 27 CFR 4.39(i)(2) for details.

If TTB establishes this proposed AVA, its name, "Crystal Springs of Napa Valley," will be recognized as a name of viticultural significance under § 4.39(i)(3) of the TTB regulations (27 CFR 4.39(i)(3)). The text of the proposed regulation clarifies this point. Consequently, wine bottlers using "Crystal Springs of Napa Valley" in a brand name, including a trademark, or in another label reference as to the origin of the wine, would have to ensure that the product is eligible to use the viticultural area's name "Crystal Springs of Napa Valley." TTB is not proposing to make "Crystal Springs," standing alone, a term of viticultural significance due to the number of locations in the United States and elsewhere that are known as "Crystal Springs."

The approval of the proposed Crystal Springs of Napa Valley AVA would not affect any existing AVA, and any bottlers using "North Coast" or "Napa Valley" as appellations of origin or in a brand name for wines made from grapes grown within the Crystal Springs of Napa Valley AVA would not be affected by the establishment of this new AVA. If approved, the establishment of the proposed Crystal Springs of Napa Valley AVA would allow vintners to use "Crystal Springs of Napa Valley," "North Coast," or "Napa Valley" as appellations of origin for wines made from grapes grown within the proposed AVA, if the wines meet the eligibility requirements for the appellation.

Public Participation

Comments Invited

TTB invites comments from interested members of the public on whether TTB should establish the proposed Crystal Springs of Napa Valley AVA. TTB is interested in receiving comments on the sufficiency and accuracy of the name, boundary, topography, and other information submitted in support of the AVA petition. In addition, because the proposed Crystal Springs of Napa Valley AVA

would be within the existing North Coast and Napa Valley AVAs, TTB is interested in comments on whether the evidence submitted in the petition regarding the distinguishing features of the proposed AVA sufficiently differentiates it from the existing AVAs. TTB is also interested in comments on whether the geographic features of the proposed AVA are so distinguishable from one or both of the established AVAs that the proposed Crystal Springs of Napa Valley AVA should not be part of either established AVA. Please provide any available specific information in support of your comments.

Because of the potential impact of the establishment of the proposed Crystal Springs of Napa Valley AVA on wine labels that include the term "Crystal Springs of Napa Valley" as discussed above under Impact on Current Wine Labels, TTB is particularly interested in comments regarding whether there will be a conflict between the proposed area names and currently used brand names. If a commenter believes that a conflict will arise, the comment should describe the nature of that conflict, including any anticipated negative economic impact that approval of the proposed AVA will have on an existing viticultural enterprise. TTB is also interested in receiving suggestions for ways to avoid conflicts, for example, by adopting a modified or different name for the proposed AVA. Submitting Comments

You may submit comments on this notice by using one of the following methods:

• Federal e-Rulemaking Portal: You may send comments via the online comment form posted with this notice within Docket No. TTB–2023–0002 on "Regulations.gov," the Federal e-rulemaking portal, at https://www.regulations.gov. A direct link to that docket is available under Notice No. 221 on the TTB Web site at https://www.ttb.gov/wine/wine-rulemaking.shtml.

Supplemental files may be attached to comments submitted via Regulations.gov. For complete instructions on how to use Regulations.gov, visit the site and click on the "Help" tab.

U.S. Mail: You may send comments via postal mail to the Director,
 Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau,
 1310 G Street NW., Box 12, Washington, DC 20005.

Please submit your comments by the closing date shown above in this notice. Your comments must reference Notice No. 221 and include your name and mailing address. Your comments also must be made in English, be legible, and be written in language acceptable for public disclosure. TTB does not acknowledge receipt of comments, and TTB considers all comments as originals.

In your comment, please clearly state if you are commenting for yourself or on behalf of an association, business, or other entity. If you are commenting on behalf of an entity, your comment must include the entity's name, as well as your name and position title. If you comment via Regulations.gov, please enter the entity's name in the "Organization" blank of the online comment form. If you comment via postal mail or hand delivery/courier, please submit your entity's comment on letterhead.

You may also write to the Administrator before the comment closing date to ask for a public hearing. The Administrator reserves the right to determine whether to hold a public hearing.

Confidentiality and Disclosure of Comments

All submitted comments and attachments are part of the rulemaking record and are subject to public disclosure. Do not enclose any material in your comments that you consider confidential or that is inappropriate for disclosure.

TTB will post, and you may view, copies of this document, the related petition and selected supporting materials, and any comments TTB receives about this proposal within the related Regulations.gov docket. In general, TTB will post comments as submitted, and it will not redact any identifying or contact information from the body of a comment or attachment.

Please contact TTB's Regulations and Rulings division by email using the web form available at https://www.ttb.gov/contact-rrd, or by telephone at 202–453–2265, if you have any questions about commenting on this proposal or to request copies of this document, the related petition and its supporting materials, or any comments received.

Regulatory Flexibility Act

TTB certifies that this proposed regulation, if adopted, would not have a significant economic impact on a substantial number of small entities. The proposed regulation imposes no new reporting, recordkeeping, or other administrative requirement. Any benefit derived from the use of a viticultural area name would be the result of a proprietor's efforts and consumer acceptance of wines from that area. Therefore, no regulatory flexibility analysis is required.

Executive Order 12866

This proposed rule is not a significant regulatory action as defined by Executive Order 12866. Therefore, it requires no regulatory assessment.

List of Subjects in 27 CFR Part 9

Wine.

Proposed Regulatory Amendment

For the reasons discussed in the preamble, we propose to amend title 27, chapter I, part 9, Code of Federal Regulations, as follows:

PART 9—AMERICAN VITICULTURAL AREAS

1. The authority citation for part 9 continues to read as follows:

Authority: 27 U.S.C. 205.

Subpart C—Approved American Viticultural Areas

2. Add § 9.____ to subpart C to read as follows:

§ 9.____ Crystal Springs of Napa Valley.

- (a) *Name*. The name of the viticultural area described in this section is "Crystal Springs of Napa Valley". For purposes of part 4 of this chapter, "Crystal Springs of Napa Valley" is a term of viticultural significance.
- (b) *Approved maps.* The two United States Geological Survey (USGS) 1:24,000 scale topographic maps used to determine the boundary of the viticultural area are titled:
 - (1) Saint Helena, CA, 2015; and
 - (2) Calistoga, CA, 2015.
- (c) *Boundary.* The Crystal Springs of Napa Valley viticultural area is located in Napa County, California. Within the boundary description that follows, the viticultural area encompasses all areas at or below 1,400 feet. The boundary of the Crystal Springs of Napa Valley viticultural area is as described as follows:
- (1) The beginning point is on the Saint Helena map at the intersection of Howell Mountain Road and White Cottage Road. From the beginning point, proceed southeasterly along Howell Mountain Road to its intersection with the 400-foot elevation contour near Big Rock Road; then
- (2) Proceed northwesterly along the 400-foot elevation contour to its intersection with an unnamed road (an extension of a road known locally as the North Fork of Crystal Springs Road); then

(3) Proceed northerly along the unimproved dirt road approximately 2,700

feet to its intersection with the 880-foot elevation contour; then

(4) Proceed northwesterly along the meandering 880-foot elevation

contour, crossing onto the Calistoga map, and continuing along the elevation

contour to its intersection with Biter Creek; then

(5) Proceed northerly (upstream) along Biter Creek to its intersection with

the 1,400-foot elevation contour; then

(6) Proceed southeasterly along the meandering 1,400-foot elevation

contour, crossing onto the Saint Helena map, to the intersection of the elevation

contour with White Cottage Road; then

(7) Proceed easterly along White Cottage Road for approximately 130

feet, returning to the beginning point.

Signed: February 22, 2023.

Mary G. Ryan,

Administrator.

Approved: February 23, 2023.

Thomas C. West, Jr.,

Deputy Assistant Secretary (Tax Policy).

[FR Doc. 2023-04190 Filed: 3/1/2023 8:45 am; Publication Date: 3/2/2023]